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MINISTRY OF COMMERCE

PUBLIC NOTICES

IMPORT TRADE CONTROL

New Delhi, the 13th July 1964

SUBJECT:—Registration Scheme—Principles governing allotment of I.V.C. Numbers.

No. 56-ITC(PN)/64.—Attention is invited to the principles and procedure relating to the allotment of I.V.C./Exemption Numbers as contained in Appendix 3 of the Import Trade Control Hand Book of Rules & Procedure 1964.

2. The following amendments may be deemed to have been made in Appendix 3 of the Import Trade Control Hand Book of Rules & Procedure 1964:—

(a) In sub-para (i) of para 7, the word “five” may be inserted between the words “previous” and “years”;

(b) Para 8(b) may be deemed to have been substituted by the following:—

“Where in cases falling under paragraph 7 the applicant is a ‘Private Limited Company’, ‘Public Limited Company’, ‘Partnership Concern’, ‘Proprietary Concern’, ‘Association of Persons’, the applications for exemption numbers should be accompanied by the following documents:—

- (i) *Private Limited Companies*.—I.V.C./Affidavit only from Director/Share-holders who hold more than 10 per cent of the shares of company or the value of whose holding is Rs. 10,000 or above, about their income from all sources for the past five years.
- (ii) *Public Limited Companies*.—Incorporation Certificate and Certificate to prove that this is a Public Limited Company.
- (iii) *Partnership Concerns/Association of Persons (other than Co-operative Societies)*.—Income-tax Verification Certificates or Affidavits of all partners, members of Association of Persons about their income from all sources for the last five years.
- (iv) *Proprietary Concerns*.—Income-tax Verification Certificates or Affidavits of the Proprietor about his income from all sources for the past five years. [No. affidavits need be filed in respect of cases covered by paragraph 8(a) (2)].
- (v) *Co-operative Societies*.—Registration Certificate from Registrar of Co-operative Societies to prove that this is a Co-operative Society”.

(c) Para 16 may be deleted;

3. The Form of Certificate of Income-tax Assessment to be produced by an applicant for import and export licence as appearing in Annexure I to Appendix 3 of Import Trade Control Hand Book of Rules and Procedure 1964 may be deemed to have been substituted by the Form of Certificate as given in the Annexure to this Public Notice.

ANNEXURE I

Form of Certificate of Income-tax Assessment to be produced by an Applicant for Import and Export Licence

1. (a) Trade name and address of the assessee (in case of Registration Numbers) the applicant (in case of Exemption Numbers).

(b) Names of branches if any of 1(a) with their addresses.

2. Name and address of the person making this application and the interest he has in 1 above.

3. Year in which the business was established.

4. Status for purpose of Assessment:—

(i) Individual.

(ii) Hindu Undivided Family.

(iii) Company.

(iv) Firm.

(v) Association of persons.

5. The Income-tax Circle/Ward/District in which the applicant is assessed to Income-tax.

6. 'Line or Lines' in which the applicant is doing business (by Major Heads).

7. Reference No. (or G.I.R.) of the assessment.

8. (a) Where maximum Income-tax paid during any one of the past five years was:—

(a) Up to Rs. 100.

(b) From Rs. 101 to Rs. 249.

(c) From Rs. 250 to Rs. 499.

(d) From Rs. 500 to Rs. 999.

(e) From Rs. 1,000 to Rs. 4,999.

(f) From Rs. 5,000 to Rs. 9,999.

(g) From Rs. 10,000 and above.

NOTE.—The above entries may be completed also in the case of firms registered under the Income-tax Act, 1961 with reference to the tax that would be payable if assessed an unregistered firm.

(b) In case no final assessment has been made it should be stated whether tax paid in advance (or payable) on the basis of return filed under section 139(1), (2), 141 and 212(3) of the Income-tax Act, 1961 was:—

(a) Up to Rs. 100.

(b) From Rs. 101 to Rs. 249.

(c) From Rs. 250 to Rs. 499.

(d) From Rs. 500 to Rs. 999.

(e) From Rs. 1,000 to Rs. 4,999.

(f) From Rs. 5,000 to Rs. 9,999.

(g) From Rs. 10,000 and above.

NOTE.—The above entries may be completed also in the case of firms registered under the "Income-tax Act, 1961" with reference to the tax that would be payable if assessed as an unregistered firm.

9. Please attach a list of:—

- (a) Partners with their addresses if the concern is a firm.
- (b) Persons with their addresses if the concern is an association.
- (c) Adult male members if it is a family concern.
- (d) In case of Private Limited Companies the names of all shareholders including the directors with their addresses.
- (e) In case of Public Limited concerns certificate of incorporation and certificate to prove that the firm is a Public Limited Company.
- (f) Registration certificate from the Registrar of Co-operative Societies to prove that this is a Co-operative Society.

NOTE.—In case of Consumers' Co-operative Societies, the requirement of item 9(b) above can be relaxed.

10. State the I.V.C. Registration/Exemption number allotted to the applicant by the I/ETC licensing authorities:—

- (i) during the last two licensing periods and
- (ii) during the current licensing period (in case one has already been allotted).

11. Number and date of the application, if any, already made to the licensing authority for the allotment of I.V.C. number during the current period.

12. I declare that the above mentioned information is correct and complete to the best of my information and belief.

Signature of the applicant
or his authorised Agent.

(1) Name in Block letters.....

(2) Full residential address.....

(TO BE FILLED BY THE INCOME-TAX OFFICER)

1. This is a case for allotment of Registration Number.

In my opinion the applicant mentioned above Mr./Messrs..... has been doing everything possible to pay the tax demands promptly and regularly and to facilitate the completion of the pending or outstanding proceedings. The certificate is valid for one year from the date of issue.

2. This is a case for allotment of Exemption Number.

- * (i) The partners of the firm/members of the Association of persons (other than Co-operative Societies) are either regular tax payers or have filed the prescribed affidavits, the facts stated in which have been verified.
- * (ii) The Directors of which is a Private Limited Company are either regular tax payers or have filed the prescribed affidavits, the facts stated in which have been verified.
- * (iii) M/s. which is a Public Limited Company have filed the incorporation certificate and the certificate to prove that it is a public limited company.
- * (iv) Shri of (which is a Proprietary concern) is either a regular tax payer or has filed an affidavit in the prescribed form, the facts stated in which have been verified.
- £* (v) Refugee Registration Card or Camp Commandant's certificate has been examined and duly endorsed by me.
- * (vi) Shri has been submitting his income-tax returns for the past five years in the status of an individual/HUF; but no tax was levied as the income was below taxable limit.
- * (vii) which is a Co-operative Society has filed the Registration Certificate from the Registrar of Co-operative Societies to prove that this is a co-operative society.

(* Strike out those not applicable).

(£ Applicable to those displaced individuals or firm who have entered India within one year from the date of this application).

The case has been entered in our registers and I have no objection to an Exemption Number being allowed in this case for a period of one year from this date.

(Signature of the Income-tax Officer)
Circle/Ward/District.

Seal

SUBJECT:—*Import of "Oxide of Tin" against licences for S. No. 93-94(j)/V, as per entry in Appendix 54 to the Red Book for April 1964—March 1965.*

No. 57-ITC(PN)/64.—Attention of the importers is invited to the entry "Oxide of Tin" in Appendix 54 to the Red Book for the current period.

2. The existing entry "Oxide of Tin" in the said Appendix to the current Red Book may be deemed to have been amended to read as under:—

"Oxide of Tin in bottles of 1 oz. only".

P. SABANAYAGAM,
Chief Controller of Imports and Exports.